

The Sun

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THE INCOME TAX.

It was the Hon. William Jennings Bryan who defended a proposed exemption up to \$1,000 on the ground that such exemptions were made in other countries. "So far as I have been able to investigate," he said, when the income tax bill of 1894 was before the House, "every country which now imposes or has imposed an income tax has exempted small incomes from taxation." The precedents then urged by him as a reason why Congress should tax only incomes amounting to over \$1,000 were thus exhibited:

In England the amount exempt is \$50, with an additional \$500 on incomes of less than \$2,000.

In Prussia incomes under 300 marks (\$220) are exempt.

In Austria the exemption is about \$113.

In Italy incomes under \$27.50 are exempt.

In the Netherlands at present incomes under \$20 are exempt.

In Zurich, Switzerland, incomes under \$100 are exempt.

This was the schedule of foreign exemptions from income taxation which Mr. Bryan offered to justify an exemption of \$4,000 in this country. This was his defence against the charge that a tax imposed only on citizens whose incomes exceeded \$1,000 was socialistic class legislation and inequitable in its distribution of the burdens of government.

On the basis of a \$5,000 exemption, as originally proposed in the preparation of the pending bill, by the two Treasury experts called in by Mr. Underwood's committee made independent estimates of the number of citizens who would pay any income tax. The higher estimate was \$12,300. The lower estimate was \$22,400. The number of the taxed will be increased somewhat if \$1,000 and not \$5,000 is the maximum of exemption, but the population of the United States is over 95,000,000 and the popular vote for President of the United States last year was 15,000,000.

The estimated product of the proposed income tax is \$120,000,000.

The total of appropriations and contract obligations voted at the last session of Congress was \$1,175,000,134.

A Monument More Lasting Than Brass.

In Second Avenue bordered by Sixteenth and Seventeenth streets stands one of the world's grandest monuments. It is dedicated to motherhood. No inscription on its facade commemorates the deeds of the man who built it. Through its portals have passed and are hourly passing humble expectant mothers to await the hour of their travail. With hope filling their hearts they enter here, for they are exchanging their cheerless, often squalid homes for the sunlit, clean wards of a great institution especially constructed to minimize the primal curse on womankind.

The scenes enacted in the humble homes of a great city when the mother is laid low and becomes a burden to the household of which she has been the prop and stay have often pulled at the heartstrings of physicians. And when that mother in passing through the most momentous and at best sorrowful event of her existence, at a time when mind and body are crying aloud for peace and comfort, is harassed by solicitude for the brood of dear ones whom she would fain keep under her wing but cannot, the poignancy of the situation is often beyond endurance.

To ameliorate these conditions a noble band of men and women have labored with heart and soul for more than a century in that portion of the city which bears the unsavory title the slums. With the rapid increase of population of this city from less than 10,000, bordered north by Leonard street in 1800, to the present numbers came the increase of the humble people to whom they ministered in direct need. Despite heroic efforts and sacrifices the society was confronted a second time in 1899 with a total inadequacy of resources. It staggered then and mourned the future as it had never done before. At this critical moment appeared the man whom the entire world is today mourning, though, as these lines testify, they know not one tithe of his achievements for humanity. He gave \$1,350,000 to enlarge the site and erect a building that would meet all the demands of the situation and still the cry of the distressed and helpless mothers when their hearts were wrung by anxious solicitude for expectant mother and coming child.

Never in the history of philanthropy has so magnificent a gift been bestowed by one individual during his lifetime upon an eleemosynary enterprise. The result of this generous act was the erection of and opening in 1902 of a fireproof, seven-story structure affording adequate care for expectant mothers whose lives and usefulness were being preserved by the ministrations received within it. As an illustration of its beneficence it may be stated that during the past fiscal year 5,703 children first saw the light in this institution and in

its outdoor department 3,735 similar cases were treated, a total of more than 9,000 who received gratuitous treatment in one year. If to this enormous beneficence be added 5,000 physicians and nurses who have received training for this important branch the extent of the beneficent influence of J. PIERPONT MORGAN'S magnificent contribution to the welfare of women may be faintly appreciated.

In the many well merited tributes to the living human qualities of this grand man the dominant note is always that he strove to follow the Scriptural injunction, "Let not thy left hand know what thy right hand doeth." Our attention was called to this monument of the silent benefactor of his fellows by accidental perusal of the statistics of the New York Lying-In Hospital. These statistics presented the smallest known mortality, a result among the lowly that cannot be surpassed, if it be equalled, among the most prosperous. An attempt to ascertain the actual facts here stated encountered difficulties that demonstrate the modesty of the philanthropist. His name does not appear at all in the history of the hospital, published in its bulletin by its leading spirit, Dr. J. W. MARKEE, and it was only by persistence that THE SUN succeeded in ascertaining the actual sum he contributed for the present splendid structure.

Thus has passed from among us a noble soul, a character whose grandeur will grow with the coming years, a man whose beneficent deeds are enshrined in the hearts of thousands, through all the social gradations from the rich to the poor, but especially the latter, who little realize their irreparable loss.

If one who had seen the apparently carefree throngs feasting upon the beauties of Mr. MORGAN'S art treasures in the Metropolitan Museum were privileged to witness the careworn throngs emerging from the slums and the humble homes of the toilers to crowd into the haven of refuge from sorrow and suffering built by the same man on Second avenue he would realize that rarely if ever has a living individual so clearly translated his deep feeling of kinship for his fellows in all stations of life, bringing to each with lavish hand, modest spirit and with the same intelligence that made him successful in his special sphere that which is most needed for mind and body.

For a Simpler Election Process.

If in obedience to the popular confidence in statutory enactments as remedies for ills springing from ignorance carelessness and viciousness further amendment of our election laws and extension of the direct primary system are to be made, Governor SULZER'S recommendation in his message to the Legislature yesterday, that the processes of expressing the voter's desire be rendered as simple as possible should be heeded. A primary ballot fourteen feet long is ridiculous, and an intelligent lawmaker can easily make provision for a shorter one.

The ballot used on election day has been severely criticised, but it has served its purpose fairly well, and has interposed no serious obstacle between an intelligent voter and the accomplishment of his wishes. It is doubtful whether a change in its form would result in sufficient good to compensate for the annoyance it would cause.

If the Governor had confined his message to its nominal subject he would have done well. But his overmastering love of rhetoric was evidenced in more than one passage. A fair sample is:

"No government can be free that does not allow all its citizens to participate in the formation and execution of its laws."

Has Governor SULZER ever read of history or visited in person any political corporation in which "all citizens" participated in the formation and execution of the laws?

Command of the Air.

The offer of Mr. GLENN H. CURTIS, the aviator, to train officers in the use of aeroplanes without charge, either at the military camp on North Island, California, or at Hammondsport, N. Y., draws attention again to the backwardness of the United States army in a department of tactics which is now regarded as of the first importance in England and on the Continent. To studious military men air power is very real and urgent. Major F. H. STYKE of the British Flying Corps said the other day in an address to the Royal United Service Institution:

"Certain air craft will be employed purely for scouting purposes, others in fighting of the opposing aeroplanes and airships. The side which loses command of the air will labor under all the disadvantages of defensive action."

It is still difficult to make some people believe that there will ever be fighting in the air. They understand how aeroplanes and dirigibles could be used for reconnaissance, and perhaps to drop bombs on camps and fortified places, but actual combat between airships for the command of the air is beyond their conception. It seems utterly horrible to them, and yet death from falling through space is less painful than being smothered and drowned in a submarine, and it is pleasant to think that they are being blown to pieces by a mine. The Germans are methodically preparing for warfare in the air, and so are the French and English. Nothing but a Geneva decree by common consent will stop it. The latest military Zeppelin is provided with a platform to hold machine guns, artillery and sharpshooters. Their work will be the crippling and destruction of the enemy's ships to obtain command of the air. Once the enemy is driven from the air his ability to reconnoitre will be reduced to the employment of cavalry, and he will have to submit to a bombardment by powerful explosives from the sky, unless he has guns specially adapted to destroy dirigibles at an elevation of several thousand feet. A dirigible, like the latest Zeppelin, with a lifting power of four and a half tons above fuel weight,

can pack an enormous amount of explosive material.

It is now settled that for military uses the dirigible airship, which can be driven at a speed of fifty to sixty miles an hour, has solid advantages over the aeroplane, although the heavier than air machine is invaluable for rapid reconnaissance. The dirigible has a radius of more than 1,000 miles. Its crew can do their work with the utmost deliberation and without concern for the stability of their ship. They can be protected from rifle fire. The dirigible can fly by night, and is then more to be dreaded. It can carry a large quantity of ammunition and stores. It can ride out a gale. There should be no difficulty in giving it a color to render it invisible at a distance. With muffled motors the dirigible could be used for surprises at night.

If command of the air is essential to victory in a land campaign, as the specialists maintain, an army equipped with a preponderating number of Zeppelins should be invincible after the enemy's fleet was driven from the air.

From the Cave of Despair.

Enshrouded in Cimmerian but familiar gloom, the Hon. WILBUR F. WAKEMAN, treasurer and secretary-general of the American Protective Tariff League, is heard muttering swart words from that cave of despair. Bats brush against him. Ravens and sinister crows croak and caw ominously. The moping old remarks "too-white, tee-hee." Welcome WAKEMAN, bright, cheerful, happy old friend! The tariff bill, if it becomes law, will plunge a devoted country into industrial depression, national distress and personal deprivation.

The personal deprivation, if we understand the high protection warlock, may reach so far as to strip the feet that have followed the straight and narrow path of Pig Iron KELLEY and SERENO ELISHA PAYNE so long of those 13 cent socks which he now shows proudly to all comers.

This professional distress of Mr. WAKEMAN will scarcely move remote in the rocky hearts at Washington, and is here added only out of faithful-ness to a venerable institution. The heaven-high protectionists have yelled "wolf" so long that everybody guffaws at them; and besides, wool is to be on the free list.

Is Governor Sulzer a Willing Party to This Abuse?

A number of gentlemen resident in all parts of the country whose interest in public affairs has resulted in their election to office in Democratic clubs and associations have been honored this week by the receipt of communications posted in Lancaster, Pa., envelopes bearing in the left hand upper corner the familiar imprint:

HOUSE OF REPRESENTATIVES, U. S.
PART OF CONG. RECORD.
FREE.

Each envelope has opposite this legend a facsimile of the signature of "WILLIAM SULZER, M. C." who will have the franking privilege until the first day of December following the expiration of the term for which he was elected to the House of Representatives. The matter for which this privilege may be used is carefully described in the statutes regulating the conduct of the post office. Generally it may be defined as parts of the Congressional Record, and correspondence on official business of the Government and its officers.

In the envelopes bearing WILLIAM SULZER'S frank the fortunate recipients find four printed documents. One is "An Address to First Voters, by the Honorable WOODROW WILSON, Governor of New Jersey, Late President of Princeton University and Vice-President of the National Democratic League of Clubs." This is labelled "Part of Congressional Record," and it undoubtedly has been printed in that notorious old fraud.

The second document is a recommendation "To the Associated Democratic Clubs and All Democratic Organizations" to celebrate the anniversary of THOMAS JEFFERSON'S birthday. This is issued "By authority of the General Executive Board, FRANK S. CLARK, President, of the National Democratic League of Clubs," countersigned by the General Secretary, and marked "Part of Congressional Record."

The circulation of these documents under WILLIAM SULZER'S frank is probably not in violation of the law, though it is obviously an abuse of his privilege. But what shall be said of the mailing under WILLIAM SULZER'S frank of the subjoined circular?

"Democrats, Stand by the Administration!"

"ONE MILLION DEMOCRATS"

"The National Democratic League of Clubs is conducting an aggressive campaign of education and organization—education along progressive democratic lines, and organization of the forces that realize the necessity of concerted action to uphold the policies of the Democratic party and support the Administration of WOODROW WILSON."

"To make this campaign successful the National Democratic League of Clubs needs the assistance of one million earnest workers. We need and must have the cooperation and support of every progressive Democrat."

"The National Democratic League wants reliable, energetic and capable men in every part of the United States to engage in the work of enrolling members."

"Those devoting a part of their full time to this cause will find it an agreeable and profitable occupation."

"Full particulars as to remuneration, organization, contract, commission, &c., sent upon receipt of four cents in stamps to cover postage."

"Applicants are requested to send letters of reference from two prominent Democrats."

"Address: Organization Bureau, National Democratic League of Clubs, Washington."

is "Part of Congressional Record." It is, indeed, as open an advertisement as could be devised. Nor is it pretended that the fourth enclosure, an application blank and receipt for "enrollment" fee in the National Democratic League of Clubs has ever been a part of the official report of the proceedings of Congress. Even a strained and good natured construction of the statute must fail to bring within the line of privileged matter such publications as these.

The offence against the public which pays the cost of this service is not greater or less in this case than in scores of others. The abuse is particularly interesting to New Yorkers because that WILLIAM SULZER, whose privilege is thus used, is the Governor of this State, and loud in his denunciation of graft and grafters. Does Governor SULZER know the manner in which "WILLIAM SULZER, M. C.," is misusing a prerogative of his Federal office?

There are more than 10,000 lakes in Minnesota.—St. Paul Pioneer Press.

And a school of Lake Poets, headed by JADAM BEDE and MOSES EDWIN CLAPP.

Senator BARON means well, but his notions of rentals and real estate values in desirable districts of foreign capitals are much too modest, Arcadian, Georgian.

Sociologists, oviulturists and students of the cost of living will be impressed with the product of a Plymouth Rock hen of Columbia, Conn., thus described in a special despatch to the Hartford Courant:

The egg was about an inch in diameter and before it was broken would shake like a rattle box. On breaking it another shell was disclosed in the exact shape of a miniature tea cup. The sides were perfectly smooth and within the cup were deposited the yolk and white of an egg but little larger than a pea.

No doubt the hens will adopt the minimum egg, gratifying the poor devil of an ultimate consumer with an extra shell.

It is a pleasure to tell the Hon. JOSEPH GURNEY CANNON that fossils are on the free list.

The fraternity of young women.—Richmond Times-Dispatch.

How about the sorority of young men?

Secretary of War GARRISON to-day wired Major REED of the Ninth Cavalry, patrolling the Mexican border, to warn Mexican insurgents and Federalists against shooting into American territory.—Washington News.

Moral suasion seems to be lost upon the combatants. At the same time, it is very difficult to consider direction when returning an enemy's fire.

Tobacco and alcoholic drinks continue to be rated as luxuries.—Springfield Republican.

Honestly, don't you think this is unfair to the former? If tobacco isn't a necessary, economic, dietetic, philosophic, what? Have you ever breakfasted on a pipe of tobacco? To the true Spartan that is meat and drink, eggs, toast and coffee, bacon, sausage and marmalade.

The Gentle Voice Society has been organized by Bayonne girls and boys for the purpose of discouraging harsh language and badinage one another.—Tel. News.

May the Gentle Voice Society and the Gentle Voice pervade Bayonne, pervade New Jersey, pervade all the rest of these United States, including Oyster Bay!

No less than four corporations are engaged in the business of supplying expensive bottled drinking water to the Tenssaw House Commission, of course at a public expense, and one voucher for \$23.20 has just been sent to the Finance Department for one of these companies. The Department of Water Supply, which serves the city water drunk by most of the taxpayers, finds it necessary to patronize two private and high priced concerns to quench the thirsts of its employees. The Law Department uses one expensive water, but the Department of Elections must have two brands. The taxpayers foot all the bills.

The threatened telephone strike in Boston seems to have been handled with discretion and settled satisfactorily. A little tact, a reasonable moderation, a good deal of good temper help amazingly in these matters. The young women and the company are to be congratulated.

The preservation of order is the first and continuous duty at Buffalo. That discharged without weakness, successful arbitration and the settlement of the strike are in sight.

A Tariff "Joker."

To the EDITOR OF THE SUN.—Sir: The special despatch from Washington in THE SUN under the heading of "Republicans Favor Tariff" is, as you say, I assure you, with the greatest interest by the entire leather trade, and this matter, being made public as it is, should be acted upon by the public at once.

This paragraph 374 in schedule N is a joker, an inconsistency of the most absurd and glaring type. It seems that it was the object to have leather which entered into shoes on the free list, and such was the expressed intention of the duty.

The 15 per cent duty on kangaroo, sheep, goat and other skins, including lamb and kid skins, places on the dutiable list practically every leather which enters into the manufacture of shoes in this country.

This joker was not one mill in the interest of one particular manufacturer, and it was ever a piece of class legislation that is certainly the most patent example that the writer has noted in his long business experience.

The writer feels indebted to THE SUN for bringing this matter in the limelight. New York, April 10. E. F. STARKER.

Sour Words About Sugar.

To the EDITOR OF THE SUN.—Sir: How "delightful" the ears of the Democratic deluge to eliminate practically the sugar tax, which everybody pays and to which nobody objects, one of the fairest and most just taxes ever levied, and without which sugar would be one mill lower in price. Thus between \$50,000,000 and \$60,000,000 annual revenue is destroyed. It is more than asinine to cut it out.

EDWIN W. INGALLS.
LYNN, Mass., April 9.

The Perfect Tariff. The tariff bill was introduced by Mr. Underwood ought to be made complete and perfect. It should have none of the blemishes or defects that spoiled the Dingley and Payne bills. The tariff for revenue only with a slight moral thrust in for the squawking, howling Indian industries of the South. This is not altogether fair. All industries should be included. The tariff for revenue only.

So for a starter I would suggest that Congress and the President begin with shamrocks. Millions of good American money are sent to Ireland and the shamrock is sent home left to rot and decay. A great industry is neglected. It is not too late to begin now.

If Mr. Wilson and Congress will commence with shamrocks, the shamrock will take care of them. PATRICK J. QUINNAN, Professional Troublemaker. PATRICKSON, N. J., April 10.

MOONS OF THE SOLAR SYSTEM.

Twenty-six Have Been Discovered, Some of Them in Recent Times.

TO THE EDITOR OF THE SUN.—Sir: An eclipse of the moon, such as occurred upon March 22 and such as will occur elsewhere upon September 15, brings to our minds that there exist other moons besides our own "Queen of Night," and that the surfaces of other planets must also be illuminated by some bright and beautiful satellite or satellites. In fact, there exist in our solar system twenty-six or more moons which attend six of the eight larger planets upon their respective journeys around King Sol. The planets Mercury and Venus are seemingly moonless, but our earth has its moon. Mars has two moons, Jupiter has eight moons, Saturn ten, Uranus four and Neptune one known moon.

These twenty-six satellites are, of course, of different sizes, and are situated at different distances from their respective planets. For example, our own moon has a mean diameter of 2,162 miles, and has an average distance from us of 38,000 miles. On the other hand, Phobos and Deimos, the two smallest satellites, are exceedingly minute, perhaps only a few miles in diameter, and are situated respectively 5,850 and 14,850 miles from the surface of ruddy Mars. Of the eight satellites of Jupiter four at least seem to be as large or larger than our own moon, and Ganymede may possess a diameter approximating 3,500 miles. Of these satellites of Jupiter Ganymede is at an average distance of 664,000 miles, Callisto over 1,000,000 miles, while one of the "nameless" moons is estimated to be some 15,000,000 miles away.

Ringed Saturn possesses ten satellites. Titan probably being king, at an average distance of about 771,000 miles. The nearest of Saturn's moons seems to be Mimas, 170,000 miles from the planet, and Enceladus, 200,000 miles. Phobos and Deimos, the two smallest moons of Mars, have, however, only four moons, the nearest being Ariel, 12,000 miles, and the furthest Oberon, 305,000 miles. As respects Neptune, distant from our planet some 2,800,000 miles, the only telescope planet possesses like our earth only a single known moon. This "nameless" moon of Neptune is perhaps about as large as our own satellite, and its distance from its planet has been computed at 27,000,000 miles.

Some of these twenty-six moons were discovered centuries ago by Galileo, Cassini, W. Herschel and Huygens, but others of these satellites were first seen in more recent times by Barnard, Perrine, Melotte, Bond, Sasselot and W. H. Pickering. Of course, a new satellite of the five planets may be found and announced at any time, although it seems that such additions from neighboring planets may be rather rare.

CHARLES NEVILL HOLMES.
DOVER, N. H., April 9.

CHRISTIAN SCIENCE.

The Help It Gives and the Help to Which It Looks.

TO THE EDITOR OF THE SUN.—Sir: Referring to the editorial article in THE SUN, "A Friend in Need," which takes up the question of the Christian Science movement, I am glad to see that no one means to be quicker in his appreciation of unselfish, loyal effort directed to the aid of mankind than the Christian Science movement. When conditions warrant, Christian Scientists are found assisting directly the efforts of the doctors.

An example of this cooperation is seen in their ready response to the call for funds to aid the needy in China. The lists of contributions from the New York City papers have shown numerous and substantial additions to the Red Cross fund made through the local Christian Science Churches. This response, I happen to know, has been general, and the New York City papers have shown such special aid as has been sent through Christian Science channels located in the distressed districts.

The great assistance in time of need which Christian Scientists may be to each other is not derived from a special train containing a hundred Christian Science "healers," to use the words of our critic, any more than upon such a train with as many medical men. It is their confidence and reliance upon God the Divine Mind, which is omnipotent, omnipresent and omniscient, "a very present help in trouble," that brings to Christian Scientists the strength or firmness of mind which enables them to encounter disaster with composure and courage and to meet pain and adversity without fear as its master.

The Christian Scientists are a very small minority. They are confined by sheer force of public opinion, which favors the medical profession, to a small number of churches for centuries to depend upon, to work strictly among themselves. Their number includes, however, an ever increasing circle formed by interested witnesses to substantial gains which have resulted from Christian Science. Such persons are not infrequently have come about under such emergencies as the critic has cited, the epidemic and blizzard in Omaha. No doubt except among Christian Scientists as to the supreme aid they find when hard pressed and in real need.

H. CORNELL WILSON.
Committee on Publication for the State of New York.
New York, April 10.

Political Chivalry.

TO THE EDITOR OF THE SUN.—Sir: Do men realize that if they give the ballot to women they must shoulder the consequences of whatever the latter might import into the political arena? They must shoulder a political chivalry that would outdo the medieval code of honor? They must stand ready to defend with their strength and possibly their lives the political activities of women and also the laws they would enact but could not themselves enforce.

This is what the enfranchisement of women involves. It is not merely good will toward them, it does not end there. Men will not be able to repudiate the policies of the new class of voters by saying the world at large that they are not responsible for their women colleagues.

In return for this instrument of power women would give the Government the benefit of their impulses and emotions in legislation. They would become a more potent factor in the making of laws, and the decisions of judges merely a speculative value. For the fact must be faced that all government rests ultimately on coercion. ANTI-SUFFRAGIST.
NEW YORK, April 10.

Baptism.

TO THE EDITOR OF THE SUN.—Sir: Where baptism is given by priest or layman every thing depends on the proper use of matter and form. To have a real christening the words of Christ should be used when the water is applied.

We read in the Vulgate, Saint Matthew, xxviii, 19: "Going, therefore, teach ye all nations, baptizing them in the name of the Father, and of the Son and of the Holy Ghost, in remission of sins, and saying, 'The words with the intention of Christ,' constitute a valid baptism or christening, whether given by Catholic or Protestant, Hebrew or Christian Scientist."

Dr. Benedict Willis, mentioned in to-day's SUN, attempted a good work. Next time we hope he will use the complete form.

J. J. O'BRIEN.
POCAHONTIS HILLS, April 9.

Lantern Philosophy.

Diogenes was searching for the honest man. "This income will have to be below \$10,000 a year," he advised.

THE INCOME TAX BILL.

Nice Questions That May Arise Should It Become Law.

TO THE EDITOR OF THE SUN.—Sir: If the proposed income tax law, when enacted, retains the main features now reported, a nice question may fairly be raised concerning one of them. We are told that the law is to exempt from taxation the salaries of the President and the Justices of the Supreme Court. These must be considered separately.

The Constitution, in Article II, Section 1, Paragraph 7, provides that "The President shall, at stated times, receive for his services a compensation which shall neither be increased nor diminished during the period for which he shall have been elected, and he shall not receive within that period any other emolument from the United States, or any of them." If exemption of his salary from taxation that is laid upon other salaries of the same class be not an emolument, what is it? The first definition of "emolument" in the dictionary open before me is: "Profit arising from office." Exemption of the salary from taxation is practically an increase of salary, it is not a prohibition. Perhaps it will be said that if the President should be left to pay the income tax that would be a diminution of his emolument. But he would only be bearing a burden of citizenship common to all citizens. Can a President import goods free of duty? There used to be a stamp tax on certain documents, and President Grant put a stamp on every check that he drew, although the President's salary was but one-third as large then as now.

A sharp distinction must be observed in the case of the Justices. Article III of the Constitution, Section 1, provides that they "shall hold their offices during good behavior, and shall at stated times receive for their services a compensation which shall not be diminished during their continuance in office." The first care of the framers of the Constitution was to make the three departments of the Government independent of one another, hence to prevent any unfriendly Congress from driving Justices of the bench, for mere political reasons, to provide that their salaries cannot be diminished, but as some of them may be on the bench many years, in the event of which the cost of living may increase greatly, there is no prohibition as to increasing the salaries. There can be little question that those salaries should be increased now. The exemption is equivalent to giving them a little more than \$10,000 a year, and that is something more generous than to be done.

The more the Constitution is studied the clearer appears the wisdom of the body of men under the lead of George Washington, who framed the Constitution, and the argument against tampering with it.

ROBERT JOHNSON.
NEW YORK, April 10.

"Shall He Guilty of a Misdemeanor?"

TO THE EDITOR OF THE SUN.—Sir: "Misdemeanor" should be taken out of the penalty clause of the proposed income tax law. Fill the treasury; don't fill the jails. A very large proportion of those who will come under this penalistic tax will be folk who pay 75 per cent of cost and put up with court construction on the law to save their lives or themselves from jail. They keep no private accounts and don't know how in the expert way called for by this proposed law. If the penalty is thought needless, out it goes. It is a scandalous increase in some multiple the money down, larks of this sort are so bewildering, harassing, terrorizing, that you get workers so confused that they can't work that's what privacies or exemptions, but they do want liberty, life, some peace of mind, health, and not to be so cruelly pursued and persecuted by misdemeanor laws that they can't possibly interpret or learn. They want to have their own money, and their own work. America has many bad laws that Europe has not. Don't bring Americans also under all the bad laws of Europe.

NEW YORK, April 10. W. F.

CITY WATER FOR THE BOARD.

The Public Service Commission's Good Example in Drinking Croton.

TO THE EDITOR OF THE SUN.—Sir: In an editorial note recently THE SUN refers to expensive bottled water that the Public Service Commissioners have paid for the taxpayers, and several days ago you referred to a voucher for \$100 for spring water, approved by the commission.

Your remarks on the extensive use of spring water have been a good example to the public office because the Public Service Commission some three or four years ago discontinued the purchase of spring water for the very reason that it was believed the water furnished by the city at a great expense was good enough for public as well as private use and that expenditure of several hundred dollars a year for special water was unwarranted. Accordingly filtered Croton water in convenient bottles, bottled at the expense of the holding, is furnished to all persons in the main office of the Public Service Commission, including the Commissioners themselves.

It happens that the commission has various sub-offices on the city of New York, and use of its engineers who are supervising construction work. In some of these sub-offices it is necessary to furnish bottled water, city water being unavailable. The voucher to which you referred some days ago, was issued for the use of the sub-offices and not for the commissioners or any of the employees of the commission in buildings where it is possible conveniently to furnish Croton water.

THOMAS H. WHITELEY, Secretary.
NEW YORK, April 10.

Are Spirits Omnipotent?

TO THE EDITOR OF THE SUN.—Sir: Your correspondent "F. D. C." writing on the question of "The Survival of Human Personality," takes a very curious view of such matters.

He seems to think that disembodied spirits, if there are any, should naturally be endowed with universal knowledge.

Because the medium he consulted did not happen to know the name of the spirit, he seems to regard her as a fraud, or at least to be convinced that she was not receiving communications from the spirit world.</